

Taxation Statistics 2009–10

Table PA2A: Partnership financial ratios* by broad industry divisions and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
a.Agriculture, forestry & fishing	a. 10,000 to less than 50,000	0.78	0.85	-0.09	0.32	0.64	0.62
	b. 50,000 to less than 100,000	0.83	0.87	0.05	0.31	0.40	0.36
	c. 100,000 to less than 300,000	0.86	0.89	0.10	0.25	0.20	0.19
	d. 300,000 to less than 500,000	0.88	0.89	0.09	0.21	0.14	0.14
	e. 500,000 to less than 1,000,000	0.87	0.88	0.07	0.19	0.11	0.11
	f. 1,000,000 to less than 5,000,000	0.82	0.84	0.06	0.17	0.08	0.08
	g. 5,000,000 to less than 10,000,000	0.64	0.67	0.08	0.13	0.08	0.08
	h. 10,000,000 to less than 20,000,000	0.50	0.56	0.06	0.13	0.09	0.07
	i. 20,000,000 or more	0.45	0.36	-0.01	0.04	0.05	0.05
b.Mining	a. 10,000 to less than 50,000	0.73	n.a.	0.20	0.43	n.a.	n.a.
	b. 50,000 to less than 100,000	0.80	0.82	0.33	0.43	n.a.	n.a.
	c. 100,000 to less than 300,000	0.79	0.77	0.36	0.42	0.34	0.34
	d. 300,000 to less than 500,000	0.68	0.72	0.16	0.30	0.16	0.14
	e. 500,000 to less than 1,000,000	0.80	0.80	0.24	0.28	0.16	0.16
	f. 1,000,000 to less than 5,000,000	0.64	0.61	0.14	0.18	0.22	0.20
c.Manufacturing	i. 20,000,000 or more	n.a.	n.a.	0.27	0.27	n.a.	n.a.
	a. 10,000 to less than 50,000	0.66	0.72	0.23	0.39	0.62	0.58
	b. 50,000 to less than 100,000	0.67	0.70	0.32	0.40	0.41	0.41
	c. 100,000 to less than 300,000	0.62	0.63	0.25	0.30	0.22	0.20
	d. 300,000 to less than 500,000	0.58	0.59	0.18	0.21	0.19	0.18
	e. 500,000 to less than 1,000,000	0.55	0.56	0.14	0.16	0.20	0.20
	f. 1,000,000 to less than 5,000,000	0.49	0.49	0.09	0.12	0.20	0.19
	g. 5,000,000 to less than 10,000,000	0.42	0.44	0.08	0.10	0.16	0.16
	h. 10,000,000 to less than 20,000,000	0.42	0.43	0.10	0.11	0.13	0.13
d.Electricity, Gas, Water and Waste Services	i. 20,000,000 or more	0.34	0.35	0.06	0.07	0.09	0.06
	a. 10,000 to less than 50,000	0.69	0.68	0.24	0.41	n.a.	n.a.
	b. 50,000 to less than 100,000	0.77	0.80	0.31	0.37	n.a.	n.a.
	c. 100,000 to less than 300,000	0.72	0.73	0.30	0.32	0.20	0.20
	d. 300,000 to less than 500,000	0.67	0.66	0.22	0.25	0.17	0.16
	e. 500,000 to less than 1,000,000	0.58	0.57	0.18	0.20	0.17	0.17
	f. 1,000,000 to less than 5,000,000	0.52	0.53	0.10	0.12	0.20	0.21
	h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.17	0.17	n.a.	n.a.
	i. 20,000,000 or more	0.48	0.45	0.14	0.19	0.06	0.06
e.Construction	a. 10,000 to less than 50,000	0.73	0.77	0.32	0.44	0.66	0.58
	b. 50,000 to less than 100,000	0.76	0.77	0.44	0.48	0.42	0.40

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Broad industry divisions	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
	c. 100,000 to less than 300,000	0.68	0.69	0.35	0.37	0.22	0.22
	d. 300,000 to less than 500,000	0.58	0.60	0.22	0.25	0.18	0.17
	e. 500,000 to less than 1,000,000	0.51	0.53	0.16	0.19	0.16	0.15
	f. 1,000,000 to less than 5,000,000	0.40	0.43	0.11	0.15	0.15	0.15
	g. 5,000,000 to less than 10,000,000	0.36	0.40	0.13	0.18	0.17	0.18
	h. 10,000,000 to less than 20,000,000	0.31	0.37	0.14	0.20	0.13	0.13
	i. 20,000,000 or more	0.32	0.34	0.12	0.15	0.13	0.13
f.Wholesale Trade	a. 10,000 to less than 50,000	0.54	0.61	0.08	0.32	n.a.	n.a.
	b. 50,000 to less than 100,000	0.55	0.61	0.22	0.36	0.43	0.38
	c. 100,000 to less than 300,000	0.50	0.52	0.18	0.26	0.23	0.20
	d. 300,000 to less than 500,000	0.43	0.44	0.14	0.18	0.17	0.17
	e. 500,000 to less than 1,000,000	0.38	0.38	0.11	0.14	0.12	0.12
	f. 1,000,000 to less than 5,000,000	0.32	0.32	0.08	0.09	0.11	0.10
	g. 5,000,000 to less than 10,000,000	0.30	0.30	0.09	0.10	0.09	0.09
	h. 10,000,000 to less than 20,000,000	0.27	0.28	0.08	0.09	0.08	0.08
	i. 20,000,000 or more	0.23	0.23	0.06	0.06	0.04	0.04
g.Retail Trade	a. 10,000 to less than 50,000	0.51	0.62	0.05	0.32	0.54	n.a.
	b. 50,000 to less than 100,000	0.51	0.59	0.13	0.29	0.39	0.37
	c. 100,000 to less than 300,000	0.45	0.48	0.12	0.19	0.19	0.17
	d. 300,000 to less than 500,000	0.38	0.39	0.10	0.13	0.13	0.13
	e. 500,000 to less than 1,000,000	0.34	0.34	0.08	0.10	0.11	0.10
	f. 1,000,000 to less than 5,000,000	0.30	0.30	0.07	0.08	0.10	0.10
	g. 5,000,000 to less than 10,000,000	0.30	0.29	0.06	0.07	0.09	0.09
	h. 10,000,000 to less than 20,000,000	0.29	0.29	0.07	0.08	0.09	0.09
	i. 20,000,000 or more	0.21	0.20	0.03	0.04	0.07	0.07
h.Accommodation and Food Services	a. 10,000 to less than 50,000	0.58	0.63	0.04	0.33	0.57	0.59
	b. 50,000 to less than 100,000	0.60	0.64	0.10	0.28	0.37	0.33
	c. 100,000 to less than 300,000	0.59	0.60	0.14	0.20	0.20	0.18
	d. 300,000 to less than 500,000	0.58	0.59	0.12	0.16	0.18	0.17
	e. 500,000 to less than 1,000,000	0.58	0.57	0.10	0.13	0.20	0.19
	f. 1,000,000 to less than 5,000,000	0.59	0.58	0.06	0.10	0.22	0.21
	g. 5,000,000 to less than 10,000,000	0.59	0.59	0.08	0.10	0.17	0.17
	h. 10,000,000 to less than 20,000,000	0.57	0.58	0.06	0.09	0.18	0.17
i.Transport, Postal and Warehousing	a. 10,000 to less than 50,000	0.75	0.81	0.34	0.50	0.67	0.60
	b. 50,000 to less than 100,000	0.76	0.79	0.38	0.45	0.43	0.41

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Broad industry divisions	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
	c. 100,000 to less than 300,000	0.69	0.69	0.30	0.35	0.22	0.21
	d. 300,000 to less than 500,000	0.60	0.60	0.19	0.22	0.18	0.18
	e. 500,000 to less than 1,000,000	0.61	0.60	0.13	0.17	0.17	0.16
	f. 1,000,000 to less than 5,000,000	0.55	0.53	0.07	0.10	0.18	0.17
	g. 5,000,000 to less than 10,000,000	0.39	0.39	0.06	0.09	0.17	0.17
	h. 10,000,000 to less than 20,000,000	0.41	0.39	0.04	0.05	0.09	0.09
	i. 20,000,000 or more	0.43	0.35	-0.02	0.04	0.17	0.21
j.Information Media and Telecommunications	a. 10,000 to less than 50,000	0.71	0.79	0.20	0.40	n.a.	n.a.
	b. 50,000 to less than 100,000	0.68	0.76	0.33	0.44	0.43	0.37
	c. 100,000 to less than 300,000	0.65	0.67	0.33	0.40	0.24	0.21
	d. 300,000 to less than 500,000	0.66	0.65	0.27	0.32	0.23	0.21
	e. 500,000 to less than 1,000,000	0.64	0.68	0.17	0.20	0.22	0.21
	f. 1,000,000 to less than 5,000,000	0.62	0.70	0.13	0.16	0.23	0.23
	g. 5,000,000 to less than 10,000,000	0.84	0.84	0.16	0.16	0.21	0.21
	h. 10,000,000 to less than 20,000,000	0.61	0.65	0.19	0.22	0.09	0.09
	i. 20,000,000 or more	0.53	0.53	0.05	0.05	0.03	0.03
k.Financial and Insurance Services	a. 10,000 to less than 50,000	0.24	0.48	0.25	0.49	n.a.	n.a.
	b. 50,000 to less than 100,000	0.30	0.57	0.34	0.50	0.58	0.56
	c. 100,000 to less than 300,000	0.25	0.45	0.32	0.46	0.36	0.32
	d. 300,000 to less than 500,000	0.25	0.39	0.28	0.37	0.28	0.28
	e. 500,000 to less than 1,000,000	0.18	0.31	0.23	0.31	0.28	0.28
	f. 1,000,000 to less than 5,000,000	0.09	0.18	0.17	0.27	0.26	0.26
	g. 5,000,000 to less than 10,000,000	0.07	0.17	0.08	0.17	0.31	n.a.
	h. 10,000,000 to less than 20,000,000	0.11	0.23	0.13	0.19	n.a.	n.a.
	i. 20,000,000 or more	0.06	n.a.	0.32	0.34	0.12	0.12
l.Rental, Hiring and Real Estate Services	a. 10,000 to less than 50,000	0.66	0.77	0.25	0.49	0.73	0.63
	b. 50,000 to less than 100,000	0.68	0.75	0.29	0.47	0.48	0.42
	c. 100,000 to less than 300,000	0.65	0.68	0.28	0.41	0.26	0.23
	d. 300,000 to less than 500,000	0.54	0.60	0.21	0.32	0.22	0.20
	e. 500,000 to less than 1,000,000	0.52	0.58	0.18	0.27	0.22	0.22
	f. 1,000,000 to less than 5,000,000	0.34	0.39	0.15	0.24	0.25	0.25
	g. 5,000,000 to less than 10,000,000	0.35	0.41	0.11	0.22	0.26	0.27
	h. 10,000,000 to less than 20,000,000	0.36	0.35	0.10	0.23	0.13	0.09
	i. 20,000,000 or more	0.34	0.60	0.28	0.31	0.08	0.08
m.Professional, Scientific and Technical Services	a. 10,000 to less than 50,000	0.70	0.75	0.36	0.49	0.72	0.75

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Broad industry divisions	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
	b. 50,000 to less than 100,000	0.74	0.77	0.48	0.53	0.50	0.47
	c. 100,000 to less than 300,000	0.68	0.70	0.46	0.50	0.29	0.27
	d. 300,000 to less than 500,000	0.62	0.64	0.30	0.34	0.25	0.24
	e. 500,000 to less than 1,000,000	0.65	0.66	0.28	0.30	0.27	0.26
	f. 1,000,000 to less than 5,000,000	0.66	0.68	0.26	0.27	0.27	0.27
	g. 5,000,000 to less than 10,000,000	0.54	0.57	0.23	0.25	0.24	0.24
	h. 10,000,000 to less than 20,000,000	0.62	0.67	0.24	0.25	0.23	0.23
	i. 20,000,000 or more	0.44	0.52	0.25	0.27	0.21	0.21
n.Administrative and Support Services	a. 10,000 to less than 50,000	0.84	0.89	0.45	0.52	0.67	0.59
	b. 50,000 to less than 100,000	0.86	0.88	0.50	0.53	0.43	0.40
	c. 100,000 to less than 300,000	0.78	0.80	0.39	0.42	0.28	0.27
	d. 300,000 to less than 500,000	0.71	0.73	0.26	0.28	0.28	0.28
	e. 500,000 to less than 1,000,000	0.56	0.57	0.15	0.18	0.35	0.35
	f. 1,000,000 to less than 5,000,000	0.41	0.43	0.15	0.17	0.31	0.30
	g. 5,000,000 to less than 10,000,000	0.38	0.38	0.11	0.11	0.37	0.37
	h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.13	0.13	0.45	0.45
o.Public Administration and Safety	a. 10,000 to less than 50,000	0.62	0.72	0.31	0.45	n.a.	n.a.
	b. 50,000 to less than 100,000	0.73	0.75	0.42	0.47	0.47	n.a.
	c. 100,000 to less than 300,000	0.70	0.69	0.38	0.41	0.28	0.26
	d. 300,000 to less than 500,000	0.68	0.69	0.20	0.26	0.31	0.29
	e. 500,000 to less than 1,000,000	0.59	0.56	0.15	0.16	0.25	0.23
	f. 1,000,000 to less than 5,000,000	0.46	0.50	0.17	0.20	0.26	0.27
p.Education and Training	a. 10,000 to less than 50,000	0.78	0.84	0.28	0.43	n.a.	n.a.
	b. 50,000 to less than 100,000	0.82	0.84	0.36	0.44	0.45	0.38
	c. 100,000 to less than 300,000	0.77	0.79	0.31	0.36	0.28	0.26
	d. 300,000 to less than 500,000	0.75	0.75	0.26	0.29	0.27	0.25
	e. 500,000 to less than 1,000,000	0.72	0.75	0.17	0.20	0.33	0.29
	f. 1,000,000 to less than 5,000,000	0.74	0.72	0.17	0.19	0.29	0.29
q.Health Care and Social Assistance	a. 10,000 to less than 50,000	0.75	0.81	0.29	0.43	0.68	n.a.
	b. 50,000 to less than 100,000	0.79	0.81	0.37	0.46	0.50	0.44
	c. 100,000 to less than 300,000	0.78	0.79	0.32	0.38	0.34	0.30
	d. 300,000 to less than 500,000	0.79	0.79	0.26	0.32	0.32	0.30
	e. 500,000 to less than 1,000,000	0.76	0.77	0.30	0.33	0.32	0.30
	f. 1,000,000 to less than 5,000,000	0.66	0.68	0.30	0.32	0.25	0.24
	g. 5,000,000 to less than 10,000,000	0.58	0.58	0.32	0.35	0.25	0.24

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		All	Profitable	All	Profitable	All	Profitable
	h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.26	0.26	n.a.	n.a.
	i. 20,000,000 or more	n.a.	n.a.	0.16	0.17	n.a.	n.a.
r.Arts and Recreation Services	a. 10,000 to less than 50,000	0.73	0.80	0.18	0.40	0.61	n.a.
	b. 50,000 to less than 100,000	0.75	0.78	0.28	0.41	0.41	0.43
	c. 100,000 to less than 300,000	0.78	0.78	0.24	0.33	0.26	0.24
	d. 300,000 to less than 500,000	0.73	0.73	0.16	0.22	0.25	0.24
	e. 500,000 to less than 1,000,000	0.65	0.69	0.09	0.17	0.27	0.23
	f. 1,000,000 to less than 5,000,000	0.62	0.61	0.06	0.13	0.25	0.23
	g. 5,000,000 to less than 10,000,000	n.a.	n.a.	-0.02	n.a.	n.a.	n.a.
s.Other Services	a. 10,000 to less than 50,000	0.73	0.77	0.22	0.38	0.66	0.57
	b. 50,000 to less than 100,000	0.74	0.76	0.32	0.38	0.43	0.37
	c. 100,000 to less than 300,000	0.67	0.68	0.25	0.29	0.27	0.26
	d. 300,000 to less than 500,000	0.60	0.61	0.18	0.20	0.21	0.20
	e. 500,000 to less than 1,000,000	0.56	0.57	0.15	0.16	0.21	0.20
	f. 1,000,000 to less than 5,000,000	0.49	0.50	0.11	0.12	0.21	0.21
	g. 5,000,000 to less than 10,000,000	0.34	0.34	0.13	0.13	0.16	0.16